IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.E.A. No.133 of 2006
Date of decision:4.12.2006

Commissioner of Central Excise Commissionerate, Chandigarh

...Appellant

Versus

M/S Chawla Techno Constructs Ltd. ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mrs.Daya Chaudhary, Assistant Solicitor General of India

****

JUDGMENT

The appeal has been preferred under Section 35(G) of the Central Excise Act, 1944(for short, "the Act") by revenue against the order dated 27.12.2005 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi proposing following substantial questions of law:-

> "i) Whether the respondent firm is liable to pay central Excise duty under the circumstances without being registered with the deptt., not making payment of duty and working without licencse?
>
> ii) Whether the act and conduct of the respondent firm tantamount to suppression of facts from the department?
>
> iii) Whether the extended period of five years as envisaged under Section 11A of Central Excise Act is invokable?

It is not disputed that the impugned order was a composite order deciding three appeals and **CEA No.125 of 2006 (Commissioner of Central Excise Commissionerate, Ludhiana Vs. M/S Avon Cycles Ltd., Ludhiana)** arising out of the said composite order of the Tribunal has been dismissed by this Court on 20.11.2006.

In view of the above, this appeal is dismissed.

(Adarsh Kumar Goel)
Judge

December 04,2006 **(Rajesh Bindal)**
Pka **Judge**